Electronically Filed on 1 WILDE HANSEN LLP. Gregory L. Wilde, Esq. 2 Nevada Bar No. 4417 Marianne Gatti, Esq. 3 4 Nevada Bar No. 7717 208 South Jones Boulevard 4 Las Vegas, Nevada 89107 5 Telephone: 702 258-8200 / Fax: 702 258-8787 bk@wildelaw.com 6 Attorneys for Sierra Liquidity Fund, LLC. 7 UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA 8 9 In Re: USA COMMERCIAL MORTGAGE COMPANY, Case No. BK-S-06-10725-LBR 10 Debtor(s). Case No. BK-S-06-10726-LBR Case No. BK-S-06-10727-LBR 11 Case No. BK-S-06-10728-LBR In Re: 12 USA CAPITAL REALTY ADVISORS, LLC., Chapter 11 Debtor(s). 13 In Re: Jointly Administered Under 14 USA CAPITAL DIVERSIFIED TRUST DEED Case No. BK-S-06-10725-LBR FUND, LLC., 15 Debtor(s). CERTIFICATE OF SERVICE OF In Re: 16 SUBSTITUTION OF USA CAPITAL FIRST TRUST DEED FUND, LLC, ATTORNEY 17 Debtor(s). In Re: 18 USA SECURITIES, LLC. 19 Debtor(s). ■ All Debtors 20 □ USA Commercial Mortgage Company □ USA Securities, LLC 21 □ USA Capital Realty Advisors, LLC □ USA Capital Diversified Trust Deed Fund, LLC 22 □ USA Capital First Trust Deed Fund, LLC 23 □ USA Securities, LLC 24 25 1. On March 27, 2007 (date) I served the following documents(s) (specify): 26

Substitution of Attorney

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2. I served the above-named document(s) by the following means to the persons as listed below:

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■ a. ECF System (You must attach the "Notice of Electronic Filing", or list all persons and addresses and attach additional paper if necessary)

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b. United States mail, postage fully prepaid

(List persons and addresses. Attach additional paper if necessary)

c. Personal Service (List persons and addresses. Attach additional paper if necessary)

I personally delivered the document(s) to the persons at these addresses:

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For a party, delivery was made by handing the document(s) to the party or by leaving the document(s) at the person's dwelli ng house or usual place of abode with someone of suitable age and discretion residing there.

d. By direct mail (as opposed to through the ECF System)

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Based upon the written assignment of the parties to accept service by email or a court order. I caused the document(s) to be sent to the persons at the mail addresses listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

e. By fax transmission (List persons and fax numbers. Attach additional paper if necessary)

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f. By messenger (List persons and addresses. Attach additional paper if necessary)

I served the document(s) by placing them in an envelope or package addressed to the persons at the addresses listed below and providing them to a messenger for service.

(A declaration by the messenger must be attached to this Certificate of Service).

I declare under penalty of perjury that the foregoing is true and correct.

Signed on <i>(date</i>):

Gena G	<u> dipson</u>	
NAME OF	DECLARANT)	

(SIGNATURE OF DECLARANT)